



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PORT WASHINGTON WATER UTILITY

Principal Office: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARK GRAMS of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2002
(Signature of person responsible for accounts)	(Date)

CITY ADMINISTRATOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORT WASHINGTON WATER UTILITY**Utility Address:** 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074**When was utility organized?** 12/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR MARK GRAMS**Title:** CITY ADMINISTRATOR**Office Address:**100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074**Telephone:** (414) 284 - 5585**Fax Number:** (414) 284 - 3760**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & CO, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MARK GOTTLIEB**Title:** MAYOR**Office Address:**100 W GRAND AVENUE
PORT WASHINGTON, WI 53074**Telephone:** (414) 284 - 5585**Fax Number:** (414) 284 - 3760**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & CO, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 3/26/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR DAVID EWIG**Title:** SUPERINTENDENT**Office Address:**

100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (414) 284 - 5585**Fax Number:** (414) 284 - 3760**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR BURT BABCOCK
MR PETE JUSHKA
MR KARL LEICHT
MR HAROLD MATTHEWS
MR ARMIN SCHWANZ
MR PAUL TUTUS
MR RONALD A VOIGHT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,061,898	2,211,196	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,002,031	947,971	2
Depreciation Expense (403)	337,444	327,630	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	322,753	306,843	5
Total Operating Expenses	1,662,228	1,582,444	
Net Operating Income	399,670	628,752	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	399,670	628,752	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	27,783	9
Interest and Dividend Income (419)	35,623	62,100	10
Miscellaneous Nonoperating Income (421)	0	27,114	11
Total Other Income	35,623	116,997	
Total Income	435,293	745,749	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	435,293	745,749	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,574	1,353	14
Amortization of Debt Discount and Expense (428)	30,323	49,937	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	177,906	223,994	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	231,803	275,284	
Net Income	203,490	470,465	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,789,971	2,319,506	20
Balance Transferred from Income (433)	203,490	470,465	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	207,613	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,785,848	2,789,971	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON SPECIAL ASSESSMENTS & INVESTMENTS	35,623	5
Total (Acct. 419):	35,623	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT TO PY RETAINED EARNINGS	207,613	10
Total (Acct. 435)--Debit:	207,613	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,061,898	0	0	0	2,061,898	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	2,061,898	0	0	0	2,061,898	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	462,300		462,300	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	462,300	0	462,300	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,448,004	14,923,911	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,798,361	3,502,648	2
Net Utility Plant	11,649,643	11,421,263	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,649,643	11,421,263	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	30,168	30,168	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	30,168	30,168	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	299,253	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	624,765	890,982	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	194,442	198,897	15
Other Accounts Receivable (143)	229	229	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	30,837	238,237	18
Materials and Supplies (151-163)	20,206	25,426	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	870,479	1,653,024	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	123,949	138,490	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	123,949	138,490	
Total Assets and Other Debits	12,674,239	13,242,945	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,276,118	2,276,118	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,785,848	2,789,971	28
Total Proprietary Capital	5,061,966	5,066,089	
LONG-TERM DEBT			
Bonds (221-222)	1,646,263	539,587	29
Advances from Municipality (223)	2,905,000	4,225,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,551,263	4,764,587	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	4,658	427,444	33
Payables to Municipality (233)	60,225	17,342	34
Customer Deposits (235)			35
Taxes Accrued (236)	291,088	278,573	36
Interest Accrued (237)	16,335	16,991	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	125,771	108,986	41
Total Current and Accrued Liabilities	498,077	849,336	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,562,933	2,562,933	49
Total Liabilities and Other Credits	12,674,239	13,242,945	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	15,448,004	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	15,448,004	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,798,361	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,798,361	0	0	0	
Net Utility Plant	11,649,643	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,502,648				3,502,648	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	337,444				337,444	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,133				14,133	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	351,577	0	0	0	351,577	13
Debits during year						14
Book cost of plant retired	55,864				55,864	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	55,864	0	0	0	55,864	19
Balance End of Year	3,798,361	0	0	0	3,798,361	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	20,206	25,426	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>20,206</u>	<u>25,426</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1985 and 1986 G. O. Debt	0	428	0	1
1996 BAN's	0	428	0	2
1998 G.O. Debt	3,104	428	11,205	3
2001 G.O. DEBT	285	428	15,497	4
Unamortized Loss on 1998 Advance Refunding	26,934	428	97,247	5
Total			123,949	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,276,118	1
Changes during year (explain):		2
Balance end of year	<u>2,276,118</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	02/01/2000	05/01/2020	2.97%	519,445	1
2001 REVENUE BONDS	11/28/2001	01/05/2021	2.75%	1,126,818	2
Total Bonds (Account 221):				1,646,263	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,646,263

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 BAN's	12/02/1996	12/01/2001	4.50%	0	1
1998 G.O. Debt	06/01/1998	12/01/2007	4.38%	905,000	2
2001 G.O. DEBT	11/15/2001	10/15/2003	3.15%	2,000,000	3
1986 G. O. Debt	07/01/1986	12/01/2007	7.13%	0	4
Total for Account 223				<u>2,905,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	278,573	1
Accruals:		
Charged water department expense	327,584	2
Charged electric department expense		3
Charged sewer department expense	5,409	4
Other (explain):		
NONE		5
Total Accruals and other credits	332,993	
Taxes paid during year:		
County, state and local taxes	283,404	6
Social Security taxes	33,670	7
PSC Remainder Assessment	3,404	8
Other (explain):		
NONE		9
Total payments and other debits	320,478	
Balance end of year	291,088	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2000 REVENUE BONDS	1,353	15,699	14,481	2,571	1
2001 REVENUE BONDS	0	7,875	0	7,875	2
Subtotal	1,353	23,574	14,481	10,446	
Advances from Municipality (223)					
1985 G.O. Bonds	0			0	3
1996 BAN's	11,700	128,700	140,400	0	4
1998 G.O. Note	3,938	46,572	47,255	3,255	5
2001 G.O. BONDS	0	2,634	0	2,634	6
Subtotal	15,638	177,906	187,655	5,889	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	16,991	201,480	202,136	16,335	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,562,933	0	0	0	0	2,562,933	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	2,562,933	0	0	0	0	2,562,933	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	30,168	2
Total (Acct. 124):	30,168	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	194,442	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	194,442	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS BILLINGS	229	15
Total (Acct. 143):	229	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
JOINT METERING ALLOCATION	30,837	16
Total (Acct. 145):	30,837	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
OPERATING EXPENSES	60,225	23
Total (Acct. 233):	60,225	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	15,170,097	0	0	0	15,170,097	1
Materials and Supplies	22,816	0	0	0	22,816	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,650,504	0	0	0	3,650,504	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,562,933	0	0	0	2,562,933	6
Other (specify):					0	7
Average Net Rate Base	8,979,476	0	0	0	8,979,476	
Net Operating Income	399,670	0	0	0	399,670	8
Net Operating Income as a percent of						
Average Net Rate Base	4.45%	N/A	N/A	N/A	4.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,276,118	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,787,909	3
Other (Specify):		4
Total Average Proprietary Capital	5,064,027	
Net Income		
Net Income	203,490	5
Percent Return on Proprietary Capital	4.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

12/23/02 response:
Elaine,

I am responding to your request for additional information regarding items numbers 2 and 7 from the analytic review letter for Port Washington Water Utility's 2001 annual report. I have reviewed the correspondence between Stacey Wagner and your office. I believe the following will provide the information you are looking for.

2. At the time the 2000 annual report was filed, revenues were overstated by \$207,613. This was because the portion of PFP that was direct billed was included in the general service revenue accounts, and the PFP revenue account included the amount billed to the city as the entire PFP rather than 50% (as 50% is direct billed). This was corrected during the 2000 audit, but after the 2000 annual report had been filed. The adjustment shown on the 2001 annual rReceived: from VKDOMAIN-MTA by VKGWS01.virchowkrause.neepport to retained earnings was to correct the beginning balance from the prior year.

7. I have provided the following journal entry to the Port Washington Water Utility to reclassify the treatment plant SCADA equipment and the related accumulated depreciation in 2002.

Debit	Credit
06-01-39700-000 Communication Equipment	\$ 1,239,290
06-01-33200-000 Water Treatment Equipment	1,239,290
06-01-11332-100 Depr. Resr. - Trmt SCADA	47,835
06-01-11397-100 Depr. Resr. - Trmt SCADA	47,835

Please feel free to contact me with further questions. If I don't hear from you I will assume that this information is sufficient and the 2001 analytic review is closed.

Thank you,
Jodi Dobson

Jodi Dobson, CPA
Senior Accountant
Virchow, Krause & Company, LLP
10 Terrace Court
Madison, WI 53707-7398
Phone: 608-240-2469
Fax: 608-249-8532
jdobson@virchowkrause.com

10/30 PSC email response:
Dear Stacey,

FINANCIAL SECTION FOOTNOTES

Thanks for your reply to our inquiry.

Regarding item 2, please provide a complete explanation of the \$207,613 reported in Account 435, Page F-2.

Regarding item 7, please submit copies of all adjusting entries at this time, rather than waiting for the 2002 annual report to be completed.

Thanks for your cooperation in this matter.

Regards, Elaine

10/28/02 email response:

We offer the following responses to your inquiry into Port Washington Water Utility's 2001 Annual Report:

1. We agree with the changes proposed in question No. 1.
2. Due to the timing of audit fieldwork, the file was not completely reviewed prior to submission of the annual psc report. The adjustment to retained earnings was the result of the correction of journal entries posted by one of the new staff people on the job. We can provide more detail if you desire.
3. Individual expense categories for water treatment equipment had variances that were less than \$10,000 and 15% even though the aggregate variance may have been over that threshold.
4. The 6 inch meter was inadvertently missed during 2001 meter testing. The utility is aware of testing requirements and the 6" meter is scheduled to be tested in December 2002.
5. Management is checking on the status of the 2" residential meters to verify that they are not coded incorrectly in the billing system. The water superintendent feels that there may be an error in the reporting class. The classification will be resolved in the 2002 annual report and adjustments will be made if necessary.
6. Noted. Any future adjustments will be accounted for in the manner described in your letter.
7. Due to a last minute change in audit staff, the reclassification was overlooked. We will attach the 2002 letter to our current audit planning memo to ensure that the entry is made this year.

Stacey L. Wagner, CPA, Manager
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Ten Terrace Court
Madison, WI 53707-7398
Phone: (608)240-2625
Fax: (608)249-8532
swagner@virchowkrause.com

September 27, 2002

FINANCIAL SECTION FOOTNOTES

Mr. Mark Grams, City Administrator
Port Washington Municipal Water Utility
100 Grand Avenue
Port Washington, WI 53074-2237

2001 Analytical Review DWCCA-4780-ELE

Dear Mr. Grams:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Depreciation expense accruals during the year on page W-10, column D, were combined for Accounts 397 and 397.1 on row 34. Please confirm that the following changes should be made on page W-10.
 - a. Row 34, column D should be \$2,017.
 - b. Row 34, column J should be \$17,970.
 - c. Row 35, column D should be \$32,804.
 - d. Row 35, column J should be \$80,639.
2. On page F-2, \$207,613 is reported in Account 435, Miscellaneous Debits to Surplus, described as "ADJUSTMENT TO PY RETAINED EARNINGS". Please furnish more detail explaining this adjustment.
3. Water treatment expenses reported on page W-5, increased over \$10,000 and 15 percent from last year. Please furnish an explanation for this increase.
4. The 6-inch industrial meter reported on page W-19 was apparently not tested in 2001. Meters 6-inch and larger should be tested annually if in use. Please furnish an explanation as to why this meter was not tested.
5. Also on page W-19, there are four 2-inch meters reported as residential. A warning built into this page requests an explanation for any meters 2-inch or larger reported as residential. An explanation was not provided. Please furnish an explanation of these larger-sized residential meters.
6. In the schedule footnote to page W-19, you explain that the first of year meter numbers were changed to reflect correct totals obtained from a new tracking system. We appreciate your explanation, but in the future, please note that statistical schedules (and plant account and depreciation schedules) should be adjusted by using the designated adjustment column rather than revising first of year totals. First of year totals should always agree with the prior year's end of year totals unless a change has been requested/authorized by the Commission.
7. In the 1999 and the 2000 analytical review letters, we wrote regarding \$1,239,290 that was reported as an addition to Account 332 in 1998 and described as SCADA equipment. A response to our 1999 review letter from Virchow Krause indicated this amount would be transferred to Account 397 in the 2000 report and depreciation accruals for both accounts would be

FINANCIAL SECTION FOOTNOTES

adjusted. As of the 2001 report, this has not been done. Please furnish a full explanation of this matter.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,982,260	1
Total Sales of Water	1,982,260	
Other Operating Revenues		
Forfeited Discounts (470)	8,419	2
Miscellaneous Service Revenues (471)	18,155	3
Rents from Water Property (472)	29,174	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	23,890	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	79,638	
Total Operating Revenues	2,061,898	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	8,170	8
Pumping Expenses (620-633)	246,511	9
Water Treatment Expenses (640-652)	303,603	10
Transmission and Distribution Expenses (660-678)	206,813	11
Customer Accounts Expenses (901-905)	28,876	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	208,058	14
Total Operation and Maintenance Expenses	1,002,031	
Other Operating Expenses		
Depreciation Expense (403)	337,444	15
Amortization Expense (404-407)		16
Taxes (408)	322,753	17
Total Other Operating Expenses	660,197	
Total Operating Expenses	1,662,228	
NET OPERATING INCOME	399,670	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	13	1,106	3,836	2
Industrial				3
Total Unmetered Sales to General Customers (460)	13	1,106	3,836	
Metered Sales to General Customers (461)				
Residential	3,648	196,921	858,063	4
Commercial	254	52,357	187,199	5
Industrial	36	142,209	366,548	6
Total Metered Sales to General Customers (461)	3,938	391,487	1,411,810	
Private Fire Protection Service (462)	69		71,949	7
Public Fire Protection Service (463)	3,938		413,778	8
Other Sales to Public Authorities (464)	47	25,903	80,887	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,005	418,496	1,982,260	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	413,778	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	413,778	
Forfeited Discounts (470):		
Customer late payment charges	8,419	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,419	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	18,155	7
Total Miscellaneous Service Revenues (471)	18,155	
Rents from Water Property (472):		
TOWER RENT	29,174	8
Total Rents from Water Property (472)	29,174	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,295	10
Other (specify):		
MISCELLANEOUS, PERMITS, TESTING	12,595	11
Total Other Water Revenues (474)	23,890	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	8,170	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	8,170	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	8,453	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	91,089	17
Pumping Labor and Expenses (624)	128,263	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,375	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	2,712	22
Maintenance of Structures and Improvements (631)	118	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	14,501	25
Total Pumping Expenses	246,511	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	8,136	26
Chemicals (641)	27,844	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	179,249	28
Miscellaneous Expenses (643)	4,017	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	2,712	31
Maintenance of Structures and Improvements (651)	63,152	32
Maintenance of Water Treatment Equipment (652)	18,493	33
Total Water Treatment Expenses	303,603	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	4,068	34
Storage Facilities Expenses (661)	1,297	35
Transmission and Distribution Lines Expenses (662)	78,202	36
Meter Expenses (663)	10,753	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	1,356	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	38,294	43
Maintenance of Transmission and Distribution Mains (673)	45,302	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	10,684	46
Maintenance of Meters (676)	1,889	47
Maintenance of Hydrants (677)	14,810	48
Maintenance of Miscellaneous Plant (678)	158	49
Total Transmission and Distribution Expenses	206,813	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	7,140	51
Customer Records and Collection Expenses (903)	21,736	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	28,876	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,781	56
Office Supplies and Expenses (921)	10,497	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	17,177	59
Property Insurance (924)	10,370	60
Injuries and Damages (925)	19,308	61
Employee Pensions and Benefits (926)	136,771	62
Regulatory Commission Expenses (928)	159	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,995	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	208,058	
Total Operation and Maintenance Expenses	1,002,031	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		291,088	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,409	2
Net property tax equivalent		285,679	
Social Security		33,670	3
PSC Remainder Assessment		3,404	4
Other (specify): NONE			5
Total tax expense		322,753	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233350				3
County tax rate	mills		2.434640				4
Local tax rate	mills		8.799060				5
School tax rate	mills		13.326150				6
Voc. school tax rate	mills		2.364280				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.157480				10
Less: state credit	mills		1.964440				11
Net tax rate	mills		25.193040				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.799060				14
Combined School Tax Rate	mills		15.690430				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.489490				17
Total Tax Rate	mills		27.157480				18
Ratio of Local and School Tax to Total	dec.		0.901759				19
Total tax net of state credit	mills		25.193040				20
Net Local and School Tax Rate	mills		22.718039				21
Utility Plant, Jan. 1	\$	14,923,913	14,923,913				22
Materials & Supplies	\$	25,426	25,426				23
Subtotal	\$	14,949,339	14,949,339				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,949,339	14,949,339				26
Assessment Ratio	dec.		0.857100				27
Assessed Value	\$	12,813,078	12,813,078				28
Net Local & School Rate	mills		22.718039				29
Tax Equiv. Computed for Current Year	\$	291,088	291,088				30
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	291,088					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	13,780		6
Lake, River and Other Intakes (313)	674,289		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	14,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	702,078	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	100,205		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	514,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,618		20
Total Pumping Plant	633,463	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	39,400		21
Structures and Improvements (331)	1,746,179	43,594	22
Water Treatment Equipment (332)	1,716,725	19,693	23
Total Water Treatment Plant	3,502,304	63,287	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,129		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			13,780	6
Lake, River and Other Intakes (313)			674,289	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			14,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	702,078	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			100,205	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			514,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,618	20
Total Pumping Plant	0	0	633,463	
WATER TREATMENT PLANT				
Land and Land Rights (330)			39,400	21
Structures and Improvements (331)			1,789,773	22
Water Treatment Equipment (332)			1,736,418	23
Total Water Treatment Plant	0	0	3,565,591	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,129	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,725,486		26
Transmission and Distribution Mains (343)	5,922,474	194,667	27
Fire Mains (344)	0		28
Services (345)	801,442	227,952	29
Meters (346)	555,548	22,796	30
Hydrants (348)	447,615	85,126	31
Other Transmission and Distribution Plant (349)	881		32
Total Transmission and Distribution Plant	9,465,575	530,541	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,073	2,337	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	106,560	14,072	37
Stores Equipment (393)	1,242		38
Tools, Shop and Garage Equipment (394)	31,815	1,440	39
Laboratory Equipment (395)	52,699		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	22,192		42
SCADA Equipment (397.1)	360,880		43
Miscellaneous Equipment (398)	310		44
Other Tangible Property (399)	0		45
Total General Plant	588,771	17,849	
Total utility plant in service directly assignable	14,892,191	611,677	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,892,191	611,677	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,725,486	26
Transmission and Distribution Mains (343)	28,320		6,088,821	27
Fire Mains (344)			0	28
Services (345)	1,000		1,028,394	29
Meters (346)	3,240		575,104	30
Hydrants (348)	9,600		523,141	31
Other Transmission and Distribution Plant (349)			881	32
Total Transmission and Distribution Plant	42,160	0	9,953,956	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			15,410	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)	13,704		106,928	37
Stores Equipment (393)			1,242	38
Tools, Shop and Garage Equipment (394)			33,255	39
Laboratory Equipment (395)			52,699	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			22,192	42
SCADA Equipment (397.1)			360,880	43
Miscellaneous Equipment (398)			310	44
Other Tangible Property (399)			0	45
Total General Plant	13,704	0	592,916	
Total utility plant in service directly assignable	55,864	0	15,448,004	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	55,864	0	15,448,004	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	8,091	1.67%	230	2
Lake, River and Other Intakes (313)	173,461	2.86%	19,285	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	5,546	1.77%	248	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	187,098		19,763	
PUMPING PLANT				
Structures and Improvements (321)	34,640	2.43%	2,435	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	266,358	4.42%	22,747	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	19,447	4.29%	799	15
Total Pumping Plant	320,445		25,981	
WATER TREATMENT PLANT				
Structures and Improvements (331)	922,665	2.50%	44,199	16
Water Treatment Equipment (332)	569,703	3.24%	55,941	17
Total Water Treatment Plant	1,492,368		100,140	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	281,641	1.86%	32,094	19
Transmission and Distribution Mains (343)	453,351	1.10%	66,062	20
Fire Mains (344)	0			21
Services (345)	221,533	2.09%	19,122	22
Meters (346)	287,064	5.00%	28,266	23
Hydrants (348)	61,807	1.54%	7,475	24
Other Transmission and Distribution Plant (349)	522	5.00%	44	25
Total Transmission and Distribution Plant	1,305,918		153,063	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					8,321	2
313					192,746	3
314					0	4
315					0	5
316					5,794	6
317					0	7
	0	0	0	0	206,861	
321					37,075	8
322					0	9
323					0	10
324					0	11
325					289,105	12
326					0	13
327					0	14
328					20,246	15
	0	0	0	0	346,426	
331					966,864	16
332					625,644	17
	0	0	0	0	1,592,508	
341					0	18
342					313,735	19
343	28,320				491,093	20
344					0	21
345	1,000				239,655	22
346	3,240				312,090	23
348	9,600				59,682	24
349					566	25
	42,160	0	0	0	1,416,821	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	7,681	10.00%	1,424	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	99,677	10.56%	11,272	29
Stores Equipment (393)	1,050	6.67%	83	30
Tools, Shop and Garage Equipment (394)	11,358	5.88%	1,913	31
Laboratory Equipment (395)	13,199	5.88%	3,099	32
Power Operated Equipment (396)	0	0.00%		33
Communication Equipment (397)	15,953	9.09%	34,821	34
SCADA Equipment (397.1)	47,835	8.33%		35
Miscellaneous Equipment (398)	66	5.88%	18	36
Other Tangible Property (399)	0			37
Total General Plant	196,819		52,630	
Total accum. prov. directly assignable	3,502,648		351,577	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,502,648		 351,577	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					9,105	27
391.1					0	28
392	13,704				97,245	29
393					1,133	30
394					13,271	31
395					16,298	32
396					0	33
397					50,774	34
397.1					47,835	35
398					84	36
399					0	37
	13,704	0	0	0	235,745	
	55,864	0	0	0	3,798,361	
					0	38
	55,864	0	0	0	3,798,361	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		41,313		41,313	1
February		34,508		34,508	2
March		37,253		37,253	3
April		34,846		34,846	4
May		39,312		39,312	5
June		40,308		40,308	6
July		49,772		49,772	7
August		48,335		48,335	8
September		38,788		38,788	9
October		35,975		35,975	10
November		36,246		36,246	11
December		36,252		36,252	12
Total annual pumpage	0	472,908	0	472,908	
Less: Water sold				418,496	13
Volume pumped but not sold				54,412	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				13,070	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				13,070	19
Volume pumped but unaccounted for				41,342	20
Percent of water lost				9%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,051	23
Date of maximum: 8/6/2001					24
Cause of maximum:					25
Hot day, 101 degrees					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				895	26
Date of minimum: 12/30/2001					27
Total KWH used for pumping for the year				1,172,143	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MIGHIGAN - 2	#1	2,500	30	16	1
LAKE MICHIGAN - 1	#1	3,450	38	18	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	0	4452264	4452264A	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	WORTHINGTON	WORTHINGTON	5
Year Installed	1949	1969	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	720	720	8
Pump Motor or Standby Engine Mfr	F M	US	US	9
Year Installed	1949	1969	1969	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	10	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4452264B	580296	581529	14
Location	1969	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	FM	F M	18
Year Installed	1969	1949	1949	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	720	800	1,150	21
Pump Motor or Standby Engine Mfr	US	FM	F M	22
Year Installed	1969	1949	1949	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	75	15	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	582643	582644	K2X107886	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	FM	WORTHINGTON	5
Year Installed	1949	1949	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	800	8
Pump Motor or Standby Engine Mfr	FM	FM	US	10
Year Installed	1949	1949	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	205	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Y452226	Y4522267	Y452265	14
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1969	1969	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	2,800	900	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1969	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	100	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DIVISION STREET	MINERAL SPRINGS	THOMAS DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
Year constructed	1963	1997	1986	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	96	109	146	9
				10
Total capacity in gallons (actual)	200,000	750,000	600,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEST SIDE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1976		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	88		10
			11
Total capacity in gallons (actual)	500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	3.000	4	0	0	0	4
M	D	4.000	28,018	0	90	0	27,928
M	D	6.000	73,247	0	3,660	0	69,587
P	D	6.000	2,179	0	0	0	2,179
M	D	8.000	37,964	0	1,426	0	36,538
P	D	8.000	35,651	7,684	0	0	43,335
M	D	10.000	35,627	0	488	0	35,139
P	D	10.000	2,828	488	0	0	3,316
P	D	12.000	35,841	360	0	0	36,201
M	D	16.000	1,682	0	0	0	1,682
P	D	16.000	11,156	0	0	0	11,156
M	D	24.000	80	0	0	0	80
Total Within Municipality			264,277	8,532	5,664	0	267,145
Total Utility			264,277	8,532	5,664	0	267,145

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	1,163	0	47	0	1,116		1
M	0.750	908	0	0	0	908		2
P	1.000	372	135	0	0	507		3
M	1.000	661	0	0	0	661		4
L	1.000	5	0	0	0	5		5
P	1.250	21	2	0	0	23		6
M	1.500	33	0	0	0	33		7
P	1.500	10	0	0	0	10		8
P	2.000	11	13	0	0	24		9
M	2.000	15	0	1	0	14		10
M	3.000	8	0	0	0	8		11
M	3.500	1	0	0	0	1		12
P	4.000	9	6	0	0	15		13
M	4.000	11	0	2	0	9		14
M	6.000	7	0	1	0	6		15
P	6.000	31	1	0	0	32		16
P	8.000	74	2	2	0	74		17
P	10.000	3	0	0	0	3		18
Total Utility		3,343	159	53	0	3,449	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,427	0	96	0	2,331	12	1
0.750	1,431	202	10	0	1,623	34	2
1.000	57	1	0	0	58	0	3
1.250	12	0	0	0	12	0	4
1.500	55	0	2	0	53	16	5
2.000	33	3	0	0	36	7	6
3.000	14	0	0	0	14	4	7
4.000	10	0	0	0	10	2	8
6.000	1	0	0	0	1	0	9
Total:	4,040	206	108	0	4,138	75	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,144	93	2	3	0	89	2,331	1
0.750	1,491	78	6	8	0	40	1,623	2
1.000	7	31	8	6	0	6	58	3
1.250	1	10	1	0	0	0	12	4
1.500	5	19	3	14	0	12	53	5
2.000	4	20	5	6	0	1	36	6
3.000	0	0	6	7	0	1	14	7
4.000	0	1	4	3	0	2	10	8
6.000	0	0	1	0	0	0	1	9
Total:	3,652	252	36	47	0	151	4,138	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	451	16	32		435	2
Total Fire Hydrants	451	16	32	0	435	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 451

Number of distribution system valves end of year: 1,581

Number of distribution valves operated during year: 100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounts 328 and 397 - the accumulated depreciation balance will be greater than the plant balance until new equipment is purchased. No additional depreciation will be accrued until that time.

Water Mains (Page W-17)

Account 343 - Water main additions were financed with bond proceeds.

Water Services (Page W-18)

Two 8.00 inch metal services were retired. There were no metal services listed; recorded as a retirement of 2 8.00" plastic services.

Account 345 - Service additions were financed with bond proceeds.

Meters (Page W-19)

Prior year numbers are changed because the utility got a new tracking system that keeps record of all meters - prior years were estimates. The utility believes these counts to be accurate.
